App F IX 4

Previous References 1944 Miscl File No 24-44

Serial Nos 9,10

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1200

8

Part B for Dec 1944

SUBJECT

Audit objection for Rs 60-6-0 being protection duty due from Abdulla Sahib in Tanjore - Mutt

To D.C. Chettaldrug
" Comptroller
L 5463-4 dated 2.12.44
Waives sanctions

2/2

3398/L

Continuation Sheet | File No / Current No | of | Page —

Letter No. Agt 11'38/42-43 dated 17.11.44 from the Dc. Chitaldrug Dist. requesting sanction to waive the audit objection for the recovery of the balance of fine of Rs 60-8-0 due from one Mr Abdulla Sab who has smuggled dutiable articles into Jagalur Multy.

Mr Abdulla Sab imported into Jagalur town 3 bags of Sugar & 5 bags of Cocoanuts without paying the octroi duty on the articles. The then President of the Multy recovered from the party total duty payable of Rs 7-4-0 & a fine of an equal amount, in all Rs 15-2-0. Audit objection is raised to this short recovery as per Rule 27 chapter III of the Taxation rules.

Under Rule 27 (chapter III) of the Rules relating to taxation in the Minor Municipalities, President of a Multy can compound a case of octroi smuggling by recovering 10 times the value of such octroi duty or 50 rupees which ever may be greater. In the present case the President, has not followed the rule strictly as he has levied a fine of an equal amount only. Hence audit objection. The D.C recommends that as

WD 0726—GPB—25 000—10 9 44

there was no mala-fides/intention in this behalf on the part of the then Mr. President The audit objection may be waived as a special case. The amount to be waived is Rs. 60-6-0 & pertains to the year 1940-41

Submitted for orders.

22/11 The matter of the President

[illegible] received [illegible] 7/9

[illegible] and an equal amount of [illegible]

[illegible] Rs. 15/- [illegible] instructed [illegible]

the amount according to the provisions

[illegible] Rule 19 [illegible]

Judicial Rules may be approved

[illegible] to the [illegible]

Law Dept. 23/11/44

pursuance the Rule

Accs 24-11-44

Rule 27 is put-up (May '24)

24/11 Law Dept. [illegible]

[illegible] the said amount as required [illegible]

[illegible] Rule 27 should have been [illegible]

[illegible] as a [illegible] Rule [illegible]

[illegible] and the objection may be waived

Accs 25-11-44

[illegible]

Dy. Pr. Secy. to Govt. 28.11.44 Accs 29/11/44

SECY LAW DEPT. 24 NOV 1944 GOVT OF MYSORE

SECY LAW DEPT. 24 NOV 1944 GOVT

OFFICE OF THE MINISTER FOR L S G & P H Date 25 11 44 No 4134

Draft 80 Submitted through
3871
Army
The DC Chicago 307 Mm
Comptroller
L 5463-4 Rd 2-12-44
Sanctions
Bd
2
14/12

Hi 24-449 3398 4

Tel Address — Depcom
CHITALDRUG

In reply please refer to
No A6. 1138/42-43
Enclosures one file

Deputy Commissioner,
OFFICE OF THE DISTRICT MAGISTRATE
CHITALDRUG DISTRICT

Dated Chitaldrug 17th November 1944

FROM

The Deputy Commissioner,
District Magistrate,
Chitaldrug District Chitaldrug

To

C Narayanaswami Naidu, Esquire, B A, B L,
Legal Remembrancer and Secretary to Government,
Law Department, in ...,
Bangalore

Saction to waive the deposit recovery of Rs 60-8-0 due on certain dutiable articles imported into Jagalur town

Sir,

In forwarding herewith the entire file of records ending with Report No A C 28/40-41 dated the 4th November 1944 received from the President, Jagalur Minor Municipality, on the above subject, I have the honour to state that the President of Jagalur Municipality reports that one Abdulla Sab imported to the town 3 bags of Sugar (each containing about 8 Maunds) and 5 bags of coconnuts (containing in all about 300) without payment of Octroi The Assistant Sanitary Inspector is reported to have detected this and brought this to the notice of the President the following day As per rules of Octroi in force in Jagalur Municipality, the total duty payable by the party in the usual course was Rs 6-0-0 (24 Maunds of Sugar at 4 annas per Maund) and Rs 1-9-0 (300 Coconnuts at one pie each) in all Rs 7-9-0 For evasion of payment of the duty, the then non official President of the Municipality ordered that a duty of Rs 7-9-0 with a fine of an equal amount, in all Rs 15-2-0 should be recovered from the party which he paid and got the articles released During the course of the audit of the accounts of the Municipality objection has been taken stating that in accordance with Rule 27 (Chapter III) of the Rules regulating taxation in minor Municipalties the total amount that should have been recovered was

Rs

Rs 75-10-0 (representing 10 times the Octroi duty) and the Municipal Council has therefore been asked to recover the balance of Rs 60-8-0 or that sanction of Government may be obtained to waive the recovery

2 In view of the fact that the then non official President ordered in his own writing that a duty of 7-8-0 and an equal amount as fine should be recovered from the party which was credited by him and as there was no mala-fide intention in this behalf, I request that Government may be pleased to waive the objection, as a special case

I have the honour to be,
Sir,
Your most obedient Servant,

Deputy Commissioner,
Chitaldrug Dist

Extract from the Notes on the Audit of the accounts of the Jagalur Minor Municipal Council for 1939-40 and 40-41

28 octroi Accounts

one Abdulla Sab of Bukkalady smuggled 24 lbs of sugar and 300 cocoanuts The case was compromised after recovering twice the octroi duty thereon viz Rs 15-2- instead of Rs 75-10- representing 10 times the octroi duty under Rule 27 (cl III) of the rules regulating taxation in the Minor Municipalities as amended by G O No L9319- Mel113 40-14 of 1-4-1942 The balance Rs 60-8- may be viewed or made good or sanction of Government obtained to waive the recovery, vide receipt No 31 of book No 6264 of 3-6-41

Extract

Sd/ M K Sampath Iyengar
Asst Comptroller

4/11/44

President

Extract

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

R e a d

Letter No A6-1138/42-43 dated the 17th November 1944 from the Deputy Commissioner, Chitaldrug District requesting sanction, in the circumstances stated, to waive the audit objection in respect of the non-recovery of Rs.60-8-0 due on certain dutiable articles imported into Jagalur Municipal limits by one Mr. Abdulla Sab on 13-5-1941

ORDER NO L-5463-4-ML-24-44-10
DATED, BANGALORE, THE 5TH DECEMBER 1944.

S a n c t i o n e d

for Secretary to Government,
Law Department

To--The Deputy Commissioner, Chitaldrug District (With records.)
The Comptroller to Government of Mysore.

CL

G R S App F VI—G 2]

SUBJECT

3 copies

Diary No of letter replied to

Section ML

File No 24-44

Serial No 7/0

General and Revenue Secretariat

( )

the *194*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 5th Dec. 1944

Signed by M S R Rao

Read— Letter No. AG 1138/42-43 dated 17.11.44 from the D.C. Chitaldrug D.O.t requesting in the circumstances stated, sanction to waive the audit objection for the recovery of Rs 60-8-0 due on certain dutiable articles imported into Jagalur Municipal limits by one Mr. Abdulla Sab on 13.5.41

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Order ~~thereon~~ No. L 5463-4 A1 2/12/44

Sanctioned

The D.C. Chitaldrug D.O. W/R

Comptroller

for Secy to Govt

Law Dept

7/11

List of Enclosures

Copied by

Examined by

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pages 1 – 6